

DEPARTMENT OF STATE AUDITOR
FIELD AUDIT DIVISION

Records Retention and Disposition Schedule

The Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

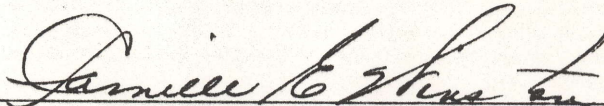
FIELD AUDIT DIVISION

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. **Public records including machine readable records not listed in this schedule are not authorized to be destroyed.**

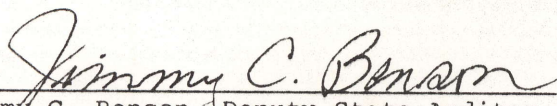
FIELD AUDIT DIVISION

agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

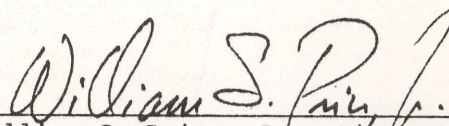
APPROVAL RECOMMENDED



Camille E. Winston, Chief Records Officer
Department of State Auditor

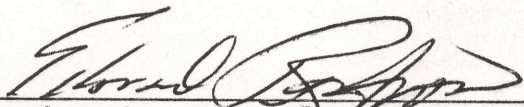


Jimmy C. Benson, Deputy State Auditor
Department of State Auditor

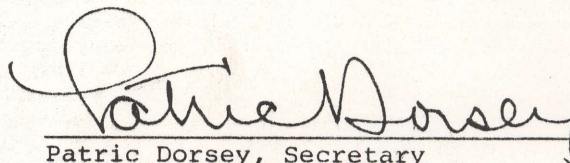


William S. Price, Jr., Director
Division of Archives and History

APPROVED



Edward Renfrow, State Auditor
Department of State Auditor



Patric Dorsey, Secretary
Department of Cultural Resources

April 10, 1992

**This schedule was modified to
comply with the provisions of the
General Schedule for State Agency Records,
effective October 1, 2000
Remaining items retain the
original date shown below.**

DWM

**Department of State Auditor
Field Audit Division
Performance Audit Section**

ITEM 271. PERFORMANCE AUDIT WORK PAPERS FILE. Records concerning audits in progress. File includes reference copies of agencies' policies and procedures manuals, auditors' interview notes, auditors' analyses, and other related records.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 2 year(s). Records will be held for agency in the State Records Center 8 additional years and then destroyed.

ITEM 33256. PERFORMANCE AUDIT REPORTS (ELECTRONIC) FILE. Machine readable records concerning performance audit reports. Tables of contents, summaries of audit reports, audit objectives, findings and recommendations, and other related data are entered onto floppy disks.

DISPOSITION INSTRUCTIONS: Transfer 1 security copy of each floppy disk to an off-site location for backup storage. Agency representative will update periodically. Erase in office floppy disks when reference value ends.

ITEM 9547. CORRESPONDENCE FILE. Correspondence to and from auditors and state agencies concerning performance audits.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

ITEM 9548. PERFORMANCE AUDIT REPORTS FILE. Records concerning performance audit reports. File includes printed audit reports, agencies' comments, and other related records. Tables of contents, summaries of audit reports, audit objectives, findings and recommendations, and other related data are entered into the Performance Audit Reports (Electronic) File (Item 33256).

DISPOSITION INSTRUCTIONS: Transfer 5 or more copies (as required) of each audit report to the State Documents Clearinghouse, North Carolina State Library, when received from printer, in accordance with G.S. 125-11.7/11.8. Transfer 1 copy of each audit report to the State Records Center when reference value ends. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives. Retain in office 5 copies of each audit report permanently. Destroy in office remaining copies and related records when reference value ends.

ITEM 9551. PERFORMANCE AUDIT REPORTS FROM OTHER STATES FILE. Reference copies of audit reports from other states.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 9552. SPECIAL WORK PAPERS FILE. Records concerning audits which were terminated before completion. File includes reference copies of agencies' policies and procedures manuals, auditors' interview notes, auditors' analyses, and other related records.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years if audit is not resumed. Transfer to Performance Audit Work Papers File (Item 271) if audit is resumed.